

1
2
3
4
5
6
7 UNITED STATES DISTRICT COURT
8 WESTERN DISTRICT OF WASHINGTON
9 AT TACOMA

10 UNITED STATES OF AMERICA,
11 Petitioner,
12 v.
13 PAUL W. HIATT,
14 Respondents.

15 CASE NO. MC09-5020JRC
16 NOTICE OF HEARING AND
17 ORDER TO SHOW CAUSE

18 Respondent, Paul W. Hiatt, is hereby notified that the United States has petitioned this
19 Court for an Order allowing the Internal Revenue Service to levy upon the real property located
20 at 7111 Raft Island Rd. NW, Gig Harbor, Washington (the "Property") in order to sell the
21 Property to satisfy part or all of the Respondent's unpaid federal income taxes, penalties, interest,
22 and other statutory additions for the income tax years 1993, 1994, 1995, 1999, 2000, 2001, 2002,
23 and 2003, as set forth in paragraph five in the government's petition.

24 This Court has examined the Petition of the United States and accompanying
25 Declarations of Revenue Officer Dave James and Nathaniel Parker, and it is hereby ORDERED
26 that Respondent has 25 days from the date of this Order to file with the Clerk of the Court a
 written Objection to Petition. Any written Objection to Petition should demonstrate either that:

A. The liability has been satisfied; or

1 B. Respondent has other assets from which the unpaid tax liabilities can be
2 satisfied; or
3 C. Applicable laws and administrative procedures relevant to the levy were not
4 followed by the Internal Revenue Service.

5 It is FURTHER ORDERED that if Respondent files a written Objection to Petition with
6 the Clerk of Court, then the Court will hold a hearing, at which the parties must appear, on
7 **December 22, 2009, at 10:00 a.m.**, at the United States Courthouse, 1717 Pacific Avenue,
8 Tacoma, Washington, 98402, in Courtroom D, for the court to consider Respondent's objections.
9

10 It is FURTHER ORDERED that, in addition to filing any Objection to the Petition with
11 the Clerk of the Court, Respondent must also mail a copy of any Objection to the Petition to the
12 attorneys for the United States, at the following addresses, on or before the filing date:
13

14 Nathaniel B. Parker
15 Trial Attorney, Tax Division
16 U.S. Department of Justice
17 P.O. Box 683
18 Ben Franklin Station
19 Washington, D.C. 20044-0683

20 Jeffery C. Sullivan
21 United States Attorney
22 Western District of Washington
23 U.S. Attorney's Office
24 700 Stewart Street, Suite 5220
25 Seattle, WA 98101-1271

26 If Respondent does not file an Objection to Petition within 25 days of service of this order, or if
he files an Objection to Petition but fails to appear before the Court as instructed, the Court will
enter an Order Approving an Internal Revenue Service Levy on the Real Property Located at
7111 Raft Island Rd. NW, Gig Harbor, Washington.

1 It is FURTHER ORDERED that a copy of this ORDER TO SHOW CAUSE, together
2 with the Petition and Declaration, shall be served upon Respondent within 14 days of the date of
3 this Order, by the U.S. Marshal, by delivering a copy to Respondents at the following address:
4

5 7111 Raft Island Rd. NW
6 Gig Harbor, Washington

7 Service may also be completed by any other manner of service described in Rule 4(e)(1) of the
8 Federal Rules of Civil Procedure. Proof of service shall be filed as soon as practicable.

9 The Clerk shall forward copies of this Order to the attorneys for the United States at the
10 address indicated on its pleadings and provide a copy of this Order to the U.S. Marshal.

11 IT IS SO ORDERED.

12 Dated this 3rd day of November, 2009.



13
14 J. Richard Creatura
15 United States Magistrate Judge
16
17
18
19
20
21
22
23
24
25
26